

COUNTY OF GREENWOOD, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2010

County of Greenwood, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Greenwood County
Kansas

We have audited the accompanying statutory basis financial statements of Greenwood County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Greenwood County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Greenwood County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Greenwood County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2011, on our consideration of Greenwood County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greenwood County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part Greenwood County's statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is

fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Greenwood County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

August 22, 2011

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Greenwood County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 289,435	2,273,518	2,357,492	205,461	218,460	423,921
Special Revenue:						
Ambulance	76,251	418,801	454,172	40,880	17,131	58,011
Appraiser's Cost	41,842	247,230	284,588	4,484	9,507	13,991
Conservation District	430	16,187	16,500	117		117
County Building	420,354	81,205	19,911	481,648		481,648
Direct Election	22,877	35,926	58,803		5,544	5,544
Economic Development	17,817	37,343	46,846	8,314	1,736	10,050
Economic Development Loan	44,285	2,453	4,060	42,678		42,678
Extension Council	2,333	110,699	113,030	2		2
Fair	207	10,779	10,985	1		1
Health	100,451	178,258	228,831	49,878	8,227	58,105
Historical Society	430	5,433	5,863			
Mental Health	697	44,369	45,000	66		66
Mental Retardation	186	27,720	27,906			
Noxious Weed	41,912	2,457	44,369			
Road and Bridge	386,343	1,484,856	1,594,619	276,580	31,146	307,726
Rural Fire District No. 1	26,221	120,789	136,007	11,003	24,261	35,264
Service Program for the Elderly	1,366	68,394	69,760			
Special Alcohol Program	1,662	4,982	5,458	1,186		1,186
Special Bridge	126,960	56,620	62,204	121,376	1,351	122,727
Special Liability	42,655	4		42,659		42,659
Special Park and Recreation	1,737	701	1,900	538		538
Special Equipment Reserve	423,557	68,001	58,956	432,602	35,311	467,913
Special Noxious Weed	26,746	5,000		31,746		31,746
Special Highway	296,383	439,001	176,453	558,931		558,931
Special Machinery	155,480	187,000	94,696	247,784		247,784
Special Rural Fire Equipment	36,020	25,000		61,020		61,020
Emergency Telephone Service	19,576	25,076	14,764	29,888	120	30,008
Emergency Telephone Service - Wireless	(71,987)	77,441	1,900	3,554		3,554
Expendable Trusts:						
Special Auto	4,300	66,128	64,301	6,127	1,556	7,683
Prosecuting Attorney Training	3,825	1,511	1,818	3,518		3,518
Special Law Enforcement Trust	18,837	2,928	4,600	17,165		17,165
Register of Deeds Technology	41,575	9,398	7,100	43,873	863	44,736
Prosecuting Attorney Trust	2,824	281		3,105		3,105
Prosecuting Attorney Check Fees	6,245	460	362	6,343		6,343
Emergency Medical Service Grant	546	5,180	4,265	1,461	3,660	5,121
Criminal Interdiction	5,030			5,030		5,030
Section 18 Grant - KDOT		759,387	759,387			
LEPP Grant	12,975	5,378	7,351	11,002	43	11,045
Total Primary Government (1)	<u>2,628,383</u>	<u>6,905,894</u>	<u>6,784,257</u>	<u>2,750,020</u>	<u>358,916</u>	<u>3,108,936</u>

See accompanying notes to financial statements

Greenwood County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash Items						4,988
Cash on Hand						1,050
Certificates of Deposit						6,285,927
Demand Deposits						276,643
Gw Co Temporary Notes						150,000
State of Kansas Investment Pool						2,250,480
Less: Agency Funds per Statement 4						(5,860,166)
Adjustment for Rounding						<u>14</u>
Total Primary Government (1)						<u><u>3,108,936</u></u>
(1) Excluding Agency Funds						

See accompanying notes to financial statements

Greenwood County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,335,683	21,809	2,357,492	2,357,492	
Special Revenue:					
Ambulance	467,807		467,807	454,172	13,635
Appraiser's Cost	284,588		284,588	284,588	
Conservation District	16,500		16,500	16,500	
Direct Election	60,477		60,477	58,803	1,674
Economic Development	47,976		47,976	46,846	1,130
Extension Council	113,077		113,077	113,030	47
Fair	11,000		11,000	10,985	15
Health	239,771		239,771	228,831	10,940
Historical Society	6,000		6,000	5,863	137
Mental Health	45,000		45,000	45,000	
Mental Retardation	28,000		28,000	27,906	94
Noxious Weed	82,801		82,801	44,369	38,432
Road and Bridge	1,717,753		1,717,753	1,594,619	123,134
Rural Fire District No. 1	136,730		136,730	136,007	723
Service Program for the Elderly	70,100		70,100	69,760	340
Special Alcohol Program	10,000		10,000	5,458	4,542
Special Bridge	117,600		117,600	62,204	55,396
Special Liability	42,653		42,653		42,653
Special Park and Recreation	4,600		4,600	1,900	2,700
Special Noxious Weed	26,831		26,831		26,831
Emergency Telephone Service	61,000		61,000	14,764	46,236
Emergency Telephone Service - Wireless	42,000	64,408	106,408	1,900	104,508
Totals	<u>5,967,947</u>	<u>86,217</u>	<u>6,054,164</u>	<u>5,580,997</u>	<u>473,167</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,686,160	1,727,853	1,700,944	26,909
Motor Vehicle Tax	186,978	211,907	217,132	(5,225)
Recreational Vehicle Tax	3,296	3,832	3,939	(107)
Delinquent Tax	31,919	29,314	24,657	4,657
16/20 M Truck Tax			19,022	(19,022)
In Lieu of Tax	21,447	28,477	7,513	20,964
Mineral Production Tax	6,115	3,495	13,000	(9,505)
Interest on Tax	47,876	41,325	45,000	(3,675)
Total Taxes	<u>1,983,791</u>	<u>2,046,203</u>	<u>2,031,207</u>	<u>14,996</u>
Intergovernmental				
Federal Financial Assistance		21,809		21,809
Local Alcoholic Liquor Tax	1,018	701	1,242	(541)
Total Intergovernmental	<u>1,018</u>	<u>22,510</u>	<u>1,242</u>	<u>21,268</u>
Licenses, Fees, and Permits				
Mortgage Registration	29,361	67,884	40,000	27,884
Officer Fees	28,886	39,064	30,000	9,064
Landfill Fees	10,146	8,987	6,500	2,487
Diversion Fees	9,133		12,500	(12,500)
Total Licenses, Fees, and Permits	<u>77,526</u>	<u>115,935</u>	<u>89,000</u>	<u>26,935</u>
Use of Money and Property				
Interest on Investments	49,520	30,035	19,000	11,035
Transfers				
Operating Transfers In	13,159	5,832	10,000	(4,168)
Residual Equity Transfer In		43,880	82,801	(38,921)
Total Transfers	<u>13,159</u>	<u>49,712</u>	<u>92,801</u>	<u>(43,089)</u>
Miscellaneous				
Sale of Surplus Property	8,436			
Other	17,846	9,123		9,123
Total Miscellaneous	<u>26,282</u>	<u>9,123</u>		<u>9,123</u>
Total Cash Receipts / Revenue	<u>2,151,296</u>	<u>2,273,518</u>	<u>2,233,250</u>	<u>40,268</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	41,031	40,465	40,311	(154)
Contractual Services	3,322	2,373	3,000	627
Commodities	460	230	2,191	1,961
Employee Benefits	15,029	17,073	18,998	1,925
Reimbursed Expense	(105)	(40)		40
Total County Commission	<u>59,737</u>	<u>60,101</u>	<u>64,500</u>	<u>4,399</u>
County Clerk				
Personal Services	84,088	81,512	82,304	792
Contractual Services	6,172	1,877	4,250	2,373
Commodities	3,645	3,565	1,000	(2,565)
Capital Outlay	2,000	1,124		(1,124)
Employee Benefits	33,761	36,010	39,051	3,041
Reimbursed Expense	(354)	(87)		87
Total County Clerk	<u>129,312</u>	<u>124,001</u>	<u>126,605</u>	<u>2,604</u>
County Treasurer				
Personal Services	78,399	70,052	74,048	3,996
Contractual Services	5,091	7,758	8,000	242
Commodities	4,770	4,522	4,000	(522)
Employee Benefits	45,018	47,172	50,395	3,223
Reimbursed Expense	(197)	(382)		382
Total County Treasurer	<u>133,081</u>	<u>129,122</u>	<u>136,443</u>	<u>7,321</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	93,304	92,634	94,470	1,836
Contractual Services		6,509	4,824	11,568	6,744
Commodities		3,018	11,762	4,000	(7,762)
Capital Outlay		1,974	2,516		(2,516)
Employee Benefits		46,859	51,026	51,962	936
Reimbursed Expense	(569)	(311)		311
Total County Attorney		<u>151,095</u>	<u>162,451</u>	<u>162,000</u>	<u>(451)</u>
Register of Deeds					
Personal Services		68,136	57,400	57,759	359
Contractual Services		2,079	2,426	3,400	974
Commodities		1,846	706	2,100	1,394
Employee Benefits		42,631	32,844	33,326	482
Reimbursed Expense	(2,604)	(2,706)	(3,500)	(794)
Total Register of Deeds		<u>112,088</u>	<u>90,670</u>	<u>93,085</u>	<u>2,415</u>
Unified Court					
Contractual Services		90,655	82,723	106,200	23,477
Commodities		4,805	4,445	6,000	1,555
Capital Outlay		5,735	13,207		(13,207)
Reimbursed Expense	(7,204)	(6,078)		6,078
Total Unified Court		<u>93,991</u>	<u>94,297</u>	<u>112,200</u>	<u>17,903</u>
Courthouse General					
Personal Services		54,368	53,865	46,384	(7,481)
Contractual Services		286,193	278,005	283,400	5,395
Commodities		28,328	28,860	23,500	(5,360)
Capital Outlay		3,900	30,294	20,900	(9,394)
Employee Benefits		30,978	29,411	31,044	1,633
Reimbursed Expense	(7,830)	(6,070)		6,070
Total Courthouse General		<u>395,937</u>	<u>414,365</u>	<u>405,228</u>	<u>(9,137)</u>
County Counselor					
Contractual Services		<u>23,290</u>	<u>23,790</u>	<u>23,650</u>	<u>(140)</u>
Professional Services					
Total General Government		<u>1,098,531</u>	<u>1,098,797</u>	<u>1,123,711</u>	<u>24,914</u>
Public Safety					
Sheriff					
Personal Services		632,282	629,265	587,920	(41,345)
Contractual Services		39,821	68,895	77,000	8,105
Commodities		112,254	148,131	142,500	(5,631)
Capital Outlay			30,000	30,000	
Employee Benefits		321,647	351,170	378,588	27,418
Reimbursed Expense	(276,784)	(270,411)	(277,100)	(6,689)
Total Sheriff		<u>829,220</u>	<u>957,050</u>	<u>938,908</u>	<u>(18,142)</u>
Juvenile Detention					
Contractual Services		<u>11,890</u>	<u>16,443</u>	<u>15,000</u>	<u>(1,443)</u>
Emergency Preparedness					
Personal Services		9,023	8,538	8,650	112
Contractual Services		1,299	24,201	1,000	(23,201)
Commodities		1,106	100	2,100	2,000
Employee Benefits		1,378	1,238	2,200	962
Total Emergency Preparedness		<u>12,806</u>	<u>34,077</u>	<u>13,950</u>	<u>(20,127)</u>
Crisis Centers					
Contractual Services		<u>1,000</u>			
Total Public Safety		<u>854,916</u>	<u>1,007,570</u>	<u>967,858</u>	<u>(39,712)</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Agriculture				
Noxious Weed				
Personal Services	\$	25,383	36,073	10,690
Contractual Services		8,714	12,605	3,891
Commodities		197,603	190,000	(7,603)
Employee Benefits		10,269	15,327	5,058
Reimbursed Expense		(196,962)	(175,000)	21,962
Total Noxious Weed		<u>45,007</u>	<u>79,005</u>	<u>33,998</u>
Sanitation				
Landfill				
Personal Services	15,964	17,260	8,805	(8,455)
Contractual Services	16,150	18,738	39,550	20,812
Commodities	14,727	7,225	12,500	5,275
Employee Benefits		638	7,478	6,840
Total Landfill	<u>46,841</u>	<u>43,861</u>	<u>68,333</u>	<u>24,472</u>
Recycling				
Personal Services	8,344	8,230	4,040	(4,190)
Contractual Services	1,426	6,160	2,750	(3,410)
Commodities	3,695	4,549	5,330	781
Employee Benefits	531	293	3,556	3,263
Total Recycling	<u>13,996</u>	<u>19,232</u>	<u>15,676</u>	<u>(3,556)</u>
Household Hazardous Waste				
Contractual Services	3,953	8,230	6,100	(2,130)
Commodities	286	90		(90)
Total Household Hazardous Waste	<u>4,239</u>	<u>8,320</u>	<u>6,100</u>	<u>(2,220)</u>
Total Sanitation	<u>65,076</u>	<u>71,413</u>	<u>90,109</u>	<u>18,696</u>
Capital Expenditures				
Equipment				
Capital Outlay			75,000	75,000
Transfers				
Operating Transfers Out	<u>77,000</u>	<u>134,705</u>		(134,705)
Budget Credit			21,809	21,809
Total Expenditures and Transfers	<u>2,095,523</u>	<u>2,357,492</u>	<u>2,357,492</u>	
Receipts Over (Under)				
Expenditures and Transfers	55,773	(83,974)		
Unencumbered Cash, Beginning	<u>233,662</u>	<u>289,435</u>		
Unencumbered Cash, Ending	<u>289,435</u>	<u>205,461</u>		

See accompanying notes to financial statements

Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	89,455	109,783	107,856	1,927
Motor Vehicle Tax		17,086	11,937	11,375	562
Recreational Vehicle Tax		303	218	206	12
Delinquent Tax		2,496	1,988	1,292	696
16/20 M Truck Tax				997	(997)
In Lieu of Tax				394	(394)
Total Taxes		<u>109,340</u>	<u>123,926</u>	<u>122,120</u>	<u>1,806</u>
Licenses, Fees, and Permits					
Service Fees		<u>301,071</u>	<u>293,876</u>	<u>290,000</u>	<u>3,876</u>
Miscellaneous					
Other			999		999
Total Cash Receipts / Revenue		<u>410,411</u>	<u>418,801</u>	<u>412,120</u>	<u>6,681</u>
Expenditures and Transfers					
Public Safety					
Personal Services		216,473	213,685	209,186	(4,499)
Contractual Services		59,020	70,921	54,000	(16,921)
Commodities		28,669	34,540	33,000	(1,540)
Capital Outlay		32,304	62,160	60,000	(2,160)
Employee Benefits		90,450	92,562	114,621	22,059
Reimbursed Expense	(<u>26,089</u>)	<u>(19,696)</u>	<u>(3,000)</u>	<u>16,696</u>
Total Public Safety		<u>400,827</u>	<u>454,172</u>	<u>467,807</u>	<u>13,635</u>
Transfers					
Operating Transfers Out		<u>10,000</u>			
Total Expenditures and Transfers		<u>410,827</u>	<u>454,172</u>	<u>467,807</u>	<u>13,635</u>
Receipts Over (Under)					
Expenditures and Transfers	(416)	(35,371)		
Unencumbered Cash, Beginning		<u>76,667</u>	<u>76,251</u>		
Unencumbered Cash, Ending		<u>76,251</u>	<u>40,880</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 243,155	211,733	207,798	3,935
Motor Vehicle Tax	30,359	30,568	31,379	(811)
Recreational Vehicle Tax	533	555	569	(14)
Delinquent Tax	4,884	4,175	3,563	612
16/20 M Truck Tax			2,749	(2,749)
In Lieu of Tax			1,086	(1,086)
Total Taxes	<u>278,931</u>	<u>247,031</u>	<u>247,144</u>	<u>(113)</u>
Miscellaneous				
Other		199		199
Total Cash Receipts / Revenue	<u>278,931</u>	<u>247,230</u>	<u>247,144</u>	<u>86</u>
Expenditures and Transfers				
General Government				
Personal Services	149,149	133,994	150,114	16,120
Contractual Services	23,057	22,079	26,050	3,971
Commodities	11,394	8,552	10,000	1,448
Capital Outlay	420	42,207		(42,207)
Employee Benefits	85,596	83,209	98,424	15,215
Reimbursed Expense	(7,395)	(5,453)		5,453
Total General Government	<u>262,221</u>	<u>284,588</u>	<u>284,588</u>	
Transfers				
Operating Transfers Out	<u>35,000</u>			
Total Expenditures and Transfers	<u>297,221</u>	<u>284,588</u>	<u>284,588</u>	
Receipts Over (Under)				
Expenditures and Transfers	(18,290)	(37,358)		
Unencumbered Cash, Beginning	<u>60,132</u>	<u>41,842</u>		
Unencumbered Cash, Ending	<u>41,842</u>	<u>4,484</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 14,037	14,118	13,859	259	
Motor Vehicle Tax	1,866	1,788	1,808	(20)	
Recreational Vehicle Tax	33	33	33		
Delinquent Tax	297	248	205	43	
16/20 M Truck Tax			158	(158)	
In Lieu of Tax			63	(63)	
Total Cash Receipts / Revenue	<u>16,233</u>	<u>16,187</u>	<u>16,126</u>	<u>61</u>	
Expenditures and Transfers					
Agriculture					
Contractual Services	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>		
Total Expenditures and Transfers	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>		
Receipts Over (Under)					
Expenditures and Transfers	(267)	(313)			
Unencumbered Cash, Beginning	<u>697</u>	<u>430</u>			
Unencumbered Cash, Ending	<u>430</u>	<u>117</u>			

See accompanying notes to financial statements

Greenwood County, Kansas
County Building Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	81,205
Total Cash Receipts / Revenue		81,205
Expenditures and Transfers		
General Government		
Capital Outlay	39,027	19,911
Total Expenditures and Transfers	39,027	19,911
Receipts Over (Under)		
Expenditures and Transfers	(39,027)	61,294
Unencumbered Cash, Beginning	459,381	420,354
Unencumbered Cash, Ending	420,354	481,648

See accompanying notes to financial statements

Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	32,356	29,919	29,013	906
Motor Vehicle Tax		8,233	5,065	4,083	982
Recreational Vehicle Tax		144	94	74	20
Delinquent Tax		1,136	788	464	324
16/20 M Truck Tax				358	(358)
In Lieu of Tax				141	(141)
Total Taxes		<u>41,869</u>	<u>35,866</u>	<u>34,133</u>	<u>1,733</u>
Miscellaneous					
Other			60		60
Total Cash Receipts / Revenue		<u>41,869</u>	<u>35,926</u>	<u>34,133</u>	<u>1,793</u>
Expenditures and Transfers					
General Government					
Personal Services		16,105	14,303	19,787	5,484
Contractual Services		10,980	42,112	27,200	(14,912)
Commodities		17,445	5,252	6,700	1,448
Capital Outlay		2,457		3,975	3,975
Employee Benefits		1,972	2,371	2,815	444
Reimbursed Expense	(353)	(5,235)		5,235
Total General Government		<u>48,606</u>	<u>58,803</u>	<u>60,477</u>	<u>1,674</u>
Transfers					
Operating Transfers Out		<u>10,000</u>			
Total Expenditures and Transfers		<u>58,606</u>	<u>58,803</u>	<u>60,477</u>	<u>1,674</u>
Receipts Over (Under)					
Expenditures and Transfers	(16,737)	(22,877)		
Unencumbered Cash, Beginning		<u>39,614</u>	<u>22,877</u>		
Unencumbered Cash, Ending		<u>22,877</u>			

See accompanying notes to financial statements

Greenwood County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 41,801	31,254	30,626	628
Motor Vehicle Tax	5,095	5,292	5,429	(137)
Recreational Vehicle Tax	89	96	98	(2)
Delinquent Tax	795	701	617	84
16/20 M Truck Tax			476	(476)
In Lieu of Tax			188	(188)
Total Cash Receipts / Revenue	<u>47,780</u>	<u>37,343</u>	<u>37,434</u>	<u>(91)</u>
Expenditures and Transfers				
General Government				
Reimbursed Expense		79		(79)
Economic Development				
Personal Services	26,631	25,339	26,500	1,161
Contractual Services	5,688	3,797	8,500	4,703
Commodities	1,966	1,726	1,747	21
Capital Outlay	2,847			
Employee Benefits	14,791	15,354	16,557	1,203
Reimbursed Expense	(5,008)	(3,949)	(5,328)	(1,379)
Total Economic Development	<u>46,915</u>	<u>42,267</u>	<u>47,976</u>	<u>5,709</u>
Transfers				
Operating Transfers Out		4,500		(4,500)
Total Expenditures and Transfers	<u>46,915</u>	<u>46,846</u>	<u>47,976</u>	<u>1,130</u>
Receipts Over (Under)				
Expenditures and Transfers	865	(9,503)		
Unencumbered Cash, Beginning	16,871	17,817		
Prior Year Encumbr. Cancelled	81			
Unencumbered Cash, Ending	<u>17,817</u>	<u>8,314</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Economic Development Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Loans	\$ 560	
Loan Repayment	<u>7,214</u>	<u>2,453</u>
Total Cash Receipts / Revenue	<u>7,774</u>	<u>2,453</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	2,291	
Economic Development Loans	<u>7,500</u>	<u>4,060</u>
Total Expenditures and Transfers	<u>9,791</u>	<u>4,060</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,017)	(1,607)
Unencumbered Cash, Beginning	<u>46,302</u>	<u>44,285</u>
Unencumbered Cash, Ending	<u><u>44,285</u></u>	<u><u>42,678</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	98,725	96,457	94,830	1,627
Motor Vehicle Tax		11,932	12,346	12,772	(426)
Recreational Vehicle Tax		210	224	232	(8)
Delinquent Tax		1,917	1,672	1,450	222
16/20 M Truck Tax				1,119	(1,119)
In Lieu of Tax				442	(442)
Total Cash Receipts / Revenue		<u>112,784</u>	<u>110,699</u>	<u>110,845</u>	<u>(146)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>113,077</u>	<u>113,030</u>	<u>113,077</u>	<u>47</u>
Total Expenditures and Transfers		<u>113,077</u>	<u>113,030</u>	<u>113,077</u>	<u>47</u>
Receipts Over (Under)					
Expenditures and Transfers	(293)	(2,331)	
Unencumbered Cash, Beginning		<u>2,626</u>	<u>2,333</u>		
Unencumbered Cash, Ending		<u>2,333</u>	<u>2</u>		

See accompanying notes to financial statements

Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	9,689	9,400	9,252	148
Motor Vehicle Tax		1,112	1,196	1,253	(57)
Recreational Vehicle Tax		20	22	23	(1)
Delinquent Tax		182	161	142	19
16/20 M Truck Tax				110	(110)
In Lieu of Tax				43	(43)
Total Cash Receipts / Revenue		<u>11,003</u>	<u>10,779</u>	<u>10,823</u>	<u>(44)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>11,000</u>	<u>10,985</u>	<u>11,000</u>	<u>15</u>
Total Expenditures and Transfers		<u>11,000</u>	<u>10,985</u>	<u>11,000</u>	<u>15</u>
Receipts Over (Under)					
Expenditures and Transfers		3	(206)		
Unencumbered Cash, Beginning		<u>204</u>	<u>207</u>		
Unencumbered Cash, Ending		<u>207</u>	<u>1</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	64,695	54,724	53,270	1,454
Motor Vehicle Tax		13,102	9,214	8,259	955
Recreational Vehicle Tax		230	170	150	20
Delinquent Tax		1,854	1,403	938	465
16/20 M Truck Tax				724	(724)
In Lieu of Tax				286	(286)
Total Taxes		<u>79,881</u>	<u>65,511</u>	<u>63,627</u>	<u>1,884</u>
Intergovernmental					
Federal Financial Assistance		41,250	44,911		44,911
State Grant		15,063	4,402	63,443	(59,041)
Contracts with Other Governments		988	969		969
Total Intergovernmental		<u>57,301</u>	<u>50,282</u>	<u>63,443</u>	<u>(13,161)</u>
Licenses, Fees, and Permits					
Service Fees		<u>39,097</u>	<u>62,170</u>	<u>37,028</u>	<u>25,142</u>
Miscellaneous					
Sale of Surplus Property		1,942			
Other		<u>7,500</u>	<u>295</u>		<u>295</u>
Total Miscellaneous		<u>9,442</u>	<u>295</u>		<u>295</u>
Total Cash Receipts / Revenue		<u>185,721</u>	<u>178,258</u>	<u>164,098</u>	<u>14,160</u>
Expenditures and Transfers					
Health					
Personal Services		115,326	117,061	135,039	17,978
Contractual Services		17,956	20,564	17,538	(3,026)
Commodities		25,289	27,484	17,538	(9,946)
Capital Outlay		7,506	1,750	5,700	3,950
Employee Benefits		42,326	46,972	63,956	16,984
Reimbursed Expense	(<u>1,984)</u>			
Total Health		<u>206,419</u>	<u>213,831</u>	<u>239,771</u>	<u>25,940</u>
Transfers					
Operating Transfers Out		<u>10,000</u>	<u>15,000</u>		(15,000)
Total Expenditures and Transfers		<u>216,419</u>	<u>228,831</u>	<u>239,771</u>	<u>10,940</u>
Receipts Over (Under)					
Expenditures and Transfers	(30,698)	(50,573)		
Unencumbered Cash, Beginning		<u>131,149</u>	<u>100,451</u>		
Unencumbered Cash, Ending		<u>100,451</u>	<u>49,878</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 5,751	4,726	4,664	62
Motor Vehicle Tax	263	624	749	(125)
Recreational Vehicle Tax	5	11	14	(3)
Delinquent Tax	66	72	85	(13)
16/20 M Truck Tax			66	(66)
In Lieu of Tax			26	(26)
Total Cash Receipts / Revenue	<u>6,085</u>	<u>5,433</u>	<u>5,604</u>	<u>(171)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>6,000</u>	<u>5,863</u>	<u>6,000</u>	<u>137</u>
Total Expenditures and Transfers	<u>6,000</u>	<u>5,863</u>	<u>6,000</u>	<u>137</u>
Receipts Over (Under)				
Expenditures and Transfers	85	(430)		
Unencumbered Cash, Beginning	<u>345</u>	<u>430</u>		
Unencumbered Cash, Ending	<u>430</u>	<u></u>		

See accompanying notes to financial statements

Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,456	38,754	38,099	655
Motor Vehicle Tax		4,903	4,860	4,976	(116)
Recreational Vehicle Tax		86	88	90	(2)
Delinquent Tax		771	667	565	102
16/20 M Truck Tax				436	(436)
In Lieu of Tax				172	(172)
Total Cash Receipts / Revenue		<u>44,216</u>	<u>44,369</u>	<u>44,338</u>	<u>31</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	
Total Expenditures and Transfers		<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(784)	(631)	
Unencumbered Cash, Beginning		<u>1,481</u>	<u>697</u>		
Unencumbered Cash, Ending		<u>697</u>	<u>66</u>		

Greenwood County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,790	24,210	23,835	375
Motor Vehicle Tax		2,866	3,038	3,195	(157)
Recreational Vehicle Tax		50	55	58	(3)
Delinquent Tax		480	417	363	54
16/20 M Truck Tax				280	(280)
In Lieu of Tax				111	(111)
Total Cash Receipts / Revenue		<u>28,186</u>	<u>27,720</u>	<u>27,842</u>	<u>(122)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>27,906</u>	<u>28,000</u>	<u>94</u>
Total Expenditures and Transfers		<u>28,000</u>	<u>27,906</u>	<u>28,000</u>	<u>94</u>
Receipts Over (Under)					
Expenditures and Transfers		186	(186)		
Unencumbered Cash, Beginning			186		
Unencumbered Cash, Ending		<u>186</u>	<u>186</u>		

See accompanying notes to financial statements

Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 82,232			
Motor Vehicle Tax	10,694	2,410	10,515	(8,105)
Recreational Vehicle Tax	189	47	191	(144)
Delinquent Tax	1,777		1,194	(1,194)
16/20 M Truck Tax			921	(921)
In Lieu of Tax			364	(364)
Total Cash Receipts / Revenue	<u>94,892</u>	<u>2,457</u>	<u>13,185</u>	<u>(10,728)</u>
Expenditures and Transfers				
Agriculture				
Personal Services	40,280			
Contractual Services	11,405			
Commodities	241,651			
Capital Outlay	1,000			
Employee Benefits	18,006	489		(489)
Reimbursed Expense	(228,140)			
Total Agriculture	<u>84,202</u>	<u>489</u>		<u>(489)</u>
Transfers				
Operating Transfers Out	6,500			
Residual Equity Transfer Out		43,880	82,801	38,921
Total Transfers	<u>6,500</u>	<u>43,880</u>	<u>82,801</u>	<u>38,921</u>
Total Expenditures and Transfers	<u>90,702</u>	<u>44,369</u>	<u>82,801</u>	<u>38,432</u>
Receipts Over (Under)				
Expenditures and Transfers	4,190	(41,912)		
Unencumbered Cash, Beginning	<u>37,722</u>	<u>41,912</u>		
Unencumbered Cash, Ending	<u>41,912</u>			

See accompanying notes to financial statements

Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,034,224	925,040	907,239	17,801
Motor Vehicle Tax	133,873	133,289	134,433	(1,144)
Recreational Vehicle Tax	2,344	2,426	2,439	(13)
Delinquent Tax	20,194	17,735	15,266	2,469
16/20 M Truck Tax			11,777	(11,777)
In Lieu of Tax			4,652	(4,652)
Total Taxes	<u>1,190,635</u>	<u>1,078,490</u>	<u>1,075,806</u>	<u>2,684</u>
Intergovernmental				
Special City & County Highway	385,977	406,366	430,536	(24,170)
Federal Financial Assistance	25,534			
State Grant	13,538			
Total Intergovernmental	<u>425,049</u>	<u>406,366</u>	<u>430,536</u>	<u>(24,170)</u>
Miscellaneous				
Sale of Surplus Property	1,524			
Total Cash Receipts / Revenue	<u>1,617,208</u>	<u>1,484,856</u>	<u>1,506,342</u>	<u>(21,486)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	378,721	357,879	362,983	5,104
Contractual Services	41,180	104,877	61,160	(43,717)
Commodities	697,300	744,758	1,091,000	346,242
Capital Outlay	11,584		100,000	100,000
Employee Benefits	209,957	201,098	252,610	51,512
Reimbursed Expense	(157,396)	(239,993)	(150,000)	89,993
Total Maintenance	<u>1,181,346</u>	<u>1,168,619</u>	<u>1,717,753</u>	<u>549,134</u>
Transfers				
Operating Transfers Out	393,359	426,000		(426,000)
Total Expenditures and Transfers	<u>1,574,705</u>	<u>1,594,619</u>	<u>1,717,753</u>	<u>123,134</u>
Receipts Over (Under)				
Expenditures and Transfers	42,503	(109,763)		
Unencumbered Cash, Beginning	<u>343,840</u>	<u>386,343</u>		
Unencumbered Cash, Ending	<u>386,343</u>	<u>276,580</u>		

Greenwood County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	142,702	103,882	97,685	6,197
Motor Vehicle Tax		16,128	14,745	13,985	760
Recreational Vehicle Tax		308	293	288	5
Delinquent Tax		2,142	1,416	3,477	(2,061)
16/20 M Truck Tax				2,523	(2,523)
Total Taxes		<u>161,280</u>	<u>120,336</u>	<u>117,958</u>	<u>2,378</u>
Miscellaneous					
Sale of Surplus Property		714			
Other			453		453
Total Miscellaneous		<u>714</u>	<u>453</u>		<u>453</u>
Total Cash Receipts / Revenue		<u>161,994</u>	<u>120,789</u>	<u>117,958</u>	<u>2,831</u>
Expenditures and Transfers					
Public Safety					
Personal Services		28,727	21,112	16,140	(4,972)
Contractual Services		28,838	41,123	30,000	(11,123)
Commodities		50,033	31,598	40,000	8,402
Capital Outlay		57,193	14,975	40,000	25,025
Employee Benefits		10,873	7,496	10,590	3,094
Reimbursed Expense	(495)	(5,297)		5,297
Total Public Safety		<u>175,169</u>	<u>111,007</u>	<u>136,730</u>	<u>25,723</u>
Transfers					
Operating Transfers Out			25,000		(25,000)
Total Expenditures and Transfers		<u>175,169</u>	<u>136,007</u>	<u>136,730</u>	<u>723</u>
Receipts Over (Under)					
Expenditures and Transfers	(13,175)	(15,218)		
Unencumbered Cash, Beginning		39,388	26,221		
Prior Year Encumbr. Cancelled		<u>8</u>			
Unencumbered Cash, Ending		<u>26,221</u>	<u>11,003</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	59,569	59,518	58,447	1,071
Motor Vehicle Tax		7,922	7,694	7,727	(33)
Recreational Vehicle Tax		139	140	140	
Delinquent Tax		1,207	1,042	877	165
16/20 M Truck Tax				677	(677)
In Lieu of Tax				267	(267)
Total Cash Receipts / Revenue		<u>68,837</u>	<u>68,394</u>	<u>68,135</u>	<u>259</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>70,100</u>	<u>69,760</u>	<u>70,100</u>	<u>340</u>
Total Expenditures and Transfers		<u>70,100</u>	<u>69,760</u>	<u>70,100</u>	<u>340</u>
Receipts Over (Under)					
Expenditures and Transfers	(1,263)	(1,366)	
Unencumbered Cash, Beginning		<u>2,629</u>	<u>1,366</u>		
Unencumbered Cash, Ending		<u>1,366</u>	<u></u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,037	4,982	8,000	(3,018)
Total Cash Receipts / Revenue	<u>6,037</u>	<u>4,982</u>	<u>8,000</u>	<u>(3,018)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>6,191</u>	<u>5,458</u>	<u>10,000</u>	<u>4,542</u>
Total Expenditures and Transfers	<u>6,191</u>	<u>5,458</u>	<u>10,000</u>	<u>4,542</u>
Receipts Over (Under)				
Expenditures and Transfers	(154)	(476)		
Unencumbered Cash, Beginning	<u>1,816</u>	<u>1,662</u>		
Unencumbered Cash, Ending	<u>1,662</u>	<u>1,186</u>		

See accompanying notes to financial statements

Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	60,084	49,980	49,667	313
Motor Vehicle Tax		4,481	5,517	7,329	(1,812)
Recreational Vehicle Tax		84	97	133	(36)
Delinquent Tax		1,281	1,026	832	194
16/20 M Truck Tax				642	(642)
In Lieu of Tax				254	(254)
Total Taxes		<u>65,930</u>	<u>56,620</u>	<u>58,857</u>	<u>(2,237)</u>
Intergovernmental					
Federal Financial Assistance		12,700			
State Grant		<u>1,693</u>			
Total Intergovernmental		<u>14,393</u>			
Total Cash Receipts / Revenue		<u>80,323</u>	<u>56,620</u>	<u>58,857</u>	<u>(2,237)</u>
Expenditures and Transfers					
Public Works					
Contractual Services		39,677	22,578	64,600	42,022
Commodities		73,491	41,626	53,000	11,374
Reimbursed Expense	(<u>6,538</u>)	<u>(2,000)</u>		<u>2,000</u>
Total Expenditures and Transfers		<u>106,630</u>	<u>62,204</u>	<u>117,600</u>	<u>55,396</u>
Receipts Over (Under)					
Expenditures and Transfers	(26,307)	(5,584)	
Unencumbered Cash, Beginning		<u>153,267</u>	<u>126,960</u>		
Unencumbered Cash, Ending		<u>126,960</u>	<u>121,376</u>		

Greenwood County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 2	4		4
Total Cash Receipts / Revenue	<u>2</u>	<u>4</u>	<u></u>	<u>4</u>
Expenditures and Transfers				
General Government				
Contractual Services			42,653	42,653
Total Expenditures and Transfers			<u>42,653</u>	<u>42,653</u>
Receipts Over (Under)				
Expenditures and Transfers	2	4		
Unencumbered Cash, Beginning	<u>42,653</u>	<u>42,655</u>		
Unencumbered Cash, Ending	<u>42,655</u>	<u>42,659</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	1,018	701	2,000
Total Cash Receipts / Revenue		<u>1,018</u>	<u>701</u>	<u>2,000</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			1,900	4,600
Total Expenditures and Transfers			<u>1,900</u>	<u>4,600</u>
Receipts Over (Under)				
Expenditures and Transfers		1,018	(1,199)	
Unencumbered Cash, Beginning		<u>719</u>	<u>1,737</u>	
Unencumbered Cash, Ending		<u>1,737</u>	<u>538</u>	

See accompanying notes to financial statements

Greenwood County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 142,000	68,001
Miscellaneous		
Other	150	
Total Cash Receipts / Revenue	<u>142,150</u>	<u>68,001</u>
Expenditures and Transfers		
General Government		
Capital Outlay		52,701
Public Safety		
Sheriff		
Capital Outlay	58,960	
Equipment		
General Government		6,255
Public Safety	62,592	
Total Equipment	<u>62,592</u>	<u>6,255</u>
Total Expenditures and Transfers	<u>121,552</u>	<u>58,956</u>
Receipts Over (Under)		
Expenditures and Transfers	20,598	9,045
Unencumbered Cash, Beginning	402,959	423,557
Unencumbered Cash, Ending	<u><u>423,557</u></u>	<u><u>432,602</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 6,500	5,000		5,000
Total Cash Receipts / Revenue	<u>6,500</u>	<u>5,000</u>	<u></u>	<u>5,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay	<u>6,585</u>		<u>26,831</u>	<u>26,831</u>
Total Expenditures and Transfers	<u>6,585</u>		<u>26,831</u>	<u>26,831</u>
Receipts Over (Under)				
Expenditures and Transfers	(85)	5,000		
Unencumbered Cash, Beginning	<u>26,831</u>	<u>26,746</u>		
Unencumbered Cash, Ending	<u>26,746</u>	<u>31,746</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 275,351	239,001
Miscellaneous		
Temporary Note Proceeds		200,000
Total Cash Receipts / Revenue	<u>275,351</u>	<u>439,001</u>
Expenditures and Transfers		
Public Works		
Contractual Services	533,404	109,881
Commodities	42,645	97,495
Reimbursed Expense	(11,797)	(30,923)
Total Expenditures and Transfers	<u>564,252</u>	<u>176,453</u>
Receipts Over (Under)		
Expenditures and Transfers	(288,901)	262,548
Unencumbered Cash, Beginning	<u>585,284</u>	<u>296,383</u>
Unencumbered Cash, Ending	<u><u>296,383</u></u>	<u><u>558,931</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 118,007	187,000
Total Cash Receipts / Revenue	<u>118,007</u>	<u>187,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay		10,582
Equipment		
Public Works	83,239	84,114
Total Expenditures and Transfers	<u>83,239</u>	<u>94,696</u>
Receipts Over (Under)		
Expenditures and Transfers	34,768	92,304
Unencumbered Cash, Beginning	<u>120,712</u>	<u>155,480</u>
Unencumbered Cash, Ending	<u><u>155,480</u></u>	<u><u>247,784</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	25,000
Total Cash Receipts / Revenue		25,000
Expenditures and Transfers		
Public Safety		
Capital Outlay	39,403	
Total Expenditures and Transfers	39,403	
Receipts Over (Under)		
Expenditures and Transfers	(39,403)	25,000
Unencumbered Cash, Beginning	75,423	36,020
Unencumbered Cash, Ending	36,020	61,020

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 27,389	25,076	31,000	(5,924)
Total Cash Receipts / Revenue	<u>27,389</u>	<u>25,076</u>	<u>31,000</u>	<u>(5,924)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	11,729			
Commodities	32			
Capital Outlay	24,387	1,300	61,000	59,700
Employee Benefits	501			
Total Public Safety	<u>36,649</u>	<u>1,300</u>	<u>61,000</u>	<u>59,700</u>
Equipment				
Public Safety		13,464		(13,464)
Total Expenditures and Transfers	<u>36,649</u>	<u>14,764</u>	<u>61,000</u>	<u>46,236</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,260)	10,312		
Unencumbered Cash, Beginning	<u>28,836</u>	<u>19,576</u>		
Unencumbered Cash, Ending	<u>19,576</u>	<u>29,888</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$ 180,883	64,408		64,408
Licenses, Fees, and Permits				
Emergency Telephone Tax	11,417	13,033	12,000	1,033
Total Cash Receipts / Revenue	<u>192,300</u>	<u>77,441</u>	<u>12,000</u>	<u>65,441</u>
Expenditures and Transfers				
Public Safety				
Capital Outlay	48,187	1,900	42,000	40,100
Budget Credit			64,408	64,408
Total Expenditures and Transfers	<u>48,187</u>	<u>1,900</u>	<u>106,408</u>	<u>104,508</u>
Receipts Over (Under)				
Expenditures and Transfers	144,113	75,541		
Unencumbered Cash, Beginning	(216,100)	(71,987)		
Unencumbered Cash, Ending	<u>(71,987)</u>	<u>3,554</u>		

See accompanying notes to financial statements

Greenwood County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 64,633	66,128
Total Cash Receipts / Revenue	<u>64,633</u>	<u>66,128</u>
Expenditures and Transfers		
General Government		
Personal Services	37,160	35,713
Contractual Services	562	904
Commodities	1,360	1,794
Employee Benefits	19,296	20,098
Reimbursed Expense	(575)	(40)
Total General Government	<u>57,803</u>	<u>58,469</u>
Transfers		
Operating Transfers Out	<u>13,159</u>	<u>5,832</u>
Total Expenditures and Transfers	<u>70,962</u>	<u>64,301</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,329)	1,827
Unencumbered Cash, Beginning	<u>10,629</u>	<u>4,300</u>
Unencumbered Cash, Ending	<u>4,300</u>	<u>6,127</u>

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,154	1,511
Total Cash Receipts / Revenue	<u>1,154</u>	<u>1,511</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,199</u>	<u>1,818</u>
Total Expenditures and Transfers	<u>1,199</u>	<u>1,818</u>
Receipts Over (Under)		
Expenditures and Transfers	(45)	(307)
Unencumbered Cash, Beginning	<u>3,870</u>	<u>3,825</u>
Unencumbered Cash, Ending	<u><u>3,825</u></u>	<u><u>3,518</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 9,910	2,928
Total Cash Receipts / Revenue	<u>9,910</u>	<u>2,928</u>
Expenditures and Transfers		
Public Safety		
Commodities	1,830	
Capital Outlay	<u>4,600</u>	4,600
Total Expenditures and Transfers	<u>1,830</u>	<u>4,600</u>
Receipts Over (Under)		
Expenditures and Transfers	8,080	(1,672)
Unencumbered Cash, Beginning	<u>10,757</u>	18,837
Unencumbered Cash, Ending	<u><u>18,837</u></u>	<u><u>17,165</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,988	9,398
Total Cash Receipts / Revenue	<u>8,988</u>	<u>9,398</u>
Expenditures and Transfers		
General Government		
Contractual Services	4,176	
Commodities		3,020
Capital Outlay	<u>4,080</u>	<u>4,080</u>
Total Expenditures and Transfers	<u>4,176</u>	<u>7,100</u>
Receipts Over (Under)		
Expenditures and Transfers	4,812	2,298
Unencumbered Cash, Beginning	<u>36,763</u>	<u>41,575</u>
Unencumbered Cash, Ending	<u><u>41,575</u></u>	<u><u>43,873</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 1,816	281
Total Cash Receipts / Revenue	<u>1,816</u>	<u>281</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,816	281
Unencumbered Cash, Beginning	<u>1,008</u>	<u>2,824</u>
Unencumbered Cash, Ending	<u><u>2,824</u></u>	<u><u>3,105</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Prosecuting Attorney Check Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,041	460
Total Cash Receipts / Revenue	<u>1,041</u>	<u>460</u>
Expenditures and Transfers		
General Government		
Contractual Services	163	26
Commodities		336
Capital Outlay	<u>1,490</u>	
Total Expenditures and Transfers	<u>1,653</u>	<u>362</u>
Receipts Over (Under)		
Expenditures and Transfers	(612)	98
Unencumbered Cash, Beginning	<u>6,857</u>	<u>6,245</u>
Unencumbered Cash, Ending	<u><u>6,245</u></u>	<u><u>6,343</u></u>

See accompanying notes to financial statements

Greenwood County, Kansas
Emergency Medical Service Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,823	5,180
Total Cash Receipts / Revenue	<u>4,823</u>	<u>5,180</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	4,823	4,265
Total Expenditures and Transfers	<u>4,823</u>	<u>4,265</u>
Receipts Over (Under)		
Expenditures and Transfers		915
Unencumbered Cash, Beginning	546	546
Unencumbered Cash, Ending	<u>546</u>	<u>1,461</u>

See accompanying notes to financial statements

Greenwood County, Kansas
Criminal Interdiction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	5,030	5,030
Unencumbered Cash, Ending	<u>5,030</u>	<u>5,030</u>

See accompanying notes to financial statements

Greenwood County, Kansas
Section 18 Grant - KDOT Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	759,387
Total Cash Receipts / Revenue		759,387
Expenditures and Transfers		
Reconstruction and Remodeling		
Capital Outlay		759,387
Total Expenditures and Transfers		759,387
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Greenwood County, Kansas
LEPP Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 5,016	4,588
Licenses, Fees, and Permits		
Permits	1,240	790
Total Cash Receipts / Revenue	<u>6,256</u>	<u>5,378</u>
Expenditures and Transfers		
Health		
Contractual Services	5,060	7,254
Commodities	11	97
Total Expenditures and Transfers	<u>5,071</u>	<u>7,351</u>
Receipts Over (Under)		
Expenditures and Transfers	1,185	(1,973)
Unencumbered Cash, Beginning	<u>11,790</u>	<u>12,975</u>
Unencumbered Cash, Ending	<u><u>12,975</u></u>	<u><u>11,002</u></u>

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:		0	0	
Climax City General	\$	3,976	3,976	
Eureka City General	1,346	478,401	479,747	
Eureka City Bond and Interest	233	83,736	83,969	
Eureka City Library	193	69,523	69,716	
Eureka City Special Water	195	429	624	
Fall River City General		26,203	26,203	
Fall River City Library		959	959	
Fall River City Bond and Interest		3,986	3,986	
Hamilton City General		26,959	26,959	
Hamilton City Library		7,773	7,773	
Hamilton City Police and Fire		2,280	2,280	
Madison City General	384	226,954	227,338	
Madison City Police and Fire		12	12	
Madison City Bond and Interest	149	77,562	77,711	
Madison City Library	47	27,040	27,087	
Neal City Lights		479	479	
Severy City General	617	52,955	53,572	
Severy City Bond and Interest	143	0	143	
Severy City No Fund Warrants		239	239	
Severy City Cemetery	95	4,531	4,626	
Severy City Employee Benefit		10,704	10,704	
Virgil City General	215	18,297	18,512	
Virgil City Sewer		185	185	
Subtotal Cities	<u>3,617</u>	<u>1,123,183</u>	<u>1,126,800</u>	
		0	0	
Townships:		0	0	
Bachelor Township General		2,374	2,374	
Bachelor Township Road	754	38,907	38,868	793
Bachelor Township Noxious Weed		1,777	1,777	
Eureka Township General		3,768	3,768	
Eureka Township Road	488	37,836	37,812	512
Eureka Township Noxious Weed		161	161	
Fall River Township General		3,779	3,779	
Fall River Township Road	495	37,601	37,576	520
Janesville Township General		4,956	4,956	
Janesville Township Road	1,329	163,818	163,750	1,397
Lane Township General	2	1,163	1,165	
Lane Township Road	421	22,433	22,412	442
Madison Township General	7	11,413	11,420	
Madison Township Road	1,252	166,157	166,093	1,316
Madison Township Noxious Weed		8,032	8,032	
Madison Township Cemetery	4	8,119	8,123	
Otter Creek Township General		5,175	5,175	
Otter Creek Township Road	719	93,235	93,199	755
Pleasant Grove Township General		1,616	1,616	
Pleasant Grove Township Road	423	19,017	18,995	445
Pleasant Grove Township Noxious Weed		55	55	
Pleasant Grove Township Cemetery		996	996	
Quincy Township General		1,557	1,557	

See accompanying notes to financial statements

Greenwood County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Quincy Township Road	472	22,858	22,834	496
Quincy Township Noxious Weed		2,010	2,010	
Quincy Township Cemetery		2,483	2,483	
Salem Township General		3,229	3,229	
Salem Township Road	375	16,579	16,560	394
South Salem Township General		1,991	1,991	
South Salem Township Road	500	35,917	35,891	526
South Salem Township Cemetery		3,766	3,766	
South Salem Township Hall		1,062	1,062	
Salt Springs Township General		1,595	1,595	
Salt Springs Township Road	457	52,427	52,415	469
Salt Springs Township Cemetery	1	2,327	2,328	
Shell Rock Township General		2,636	2,636	
Shell Rock Township Road	834	73,497	73,455	876
Shell Rock Township Cemetery		3,031	3,031	
Spring Creek Township General		2,261	2,261	
Spring Creek Township Road	380	27,484	27,465	399
Spring Creek Township Noxious Weed		959	959	
Spring Creek Township Cemetery		2,540	2,540	
Spring Creek Township Hall		1,491	1,491	
Twin Grove Township General	36	10,639	10,675	
Twin Grove Township Road	754	65,361	65,322	793
Twin Grove Township Noxious Weed		864	864	
Subtotal Townships	<u>9,703</u>	<u>970,952</u>	<u>970,522</u>	<u>10,133</u>
		0	0	
Schools:		0	0	
USD No. 205 General	(753)	(6,149	5,353	43
USD No. 205 Capital Outlay	(116)	(1,273	1,157	
USD No. 205 Bond and Interest	(300)	(4,052	3,752	
USD No. 205 Supplemental General	(494)	(7,009	6,515	
USD No. 245 General		17,387	17,282	105
USD No. 245 Capital Outlay		3,557	3,557	
USD No. 245 Supplemental General		18,631	18,631	
USD No. 282 General	256	54,193	54,444	5
USD No. 282 Capital Outlay	51	16,182	16,233	
USD No. 282 Supplemental General	342	118,791	119,133	
USD No. 386 General	167	206,169	205,967	369
USD No. 386 Capital Outlay		35	35	
USD No. 386 Bond and Interest		15	15	
USD No. 386 Supplemental General	155	311,683	311,838	
USD No. 389 General	651	422,714	423,152	213
USD No. 389 Capital Outlay	130	116,509	116,639	
USD No. 389 Recreation	103	92,025	92,128	
USD No. 389 Bond and Interest	573	474,817	475,390	
USD No. 389 Supplemental General	742	636,083	636,825	
USD No. 390 General		129,347	129,041	306
USD No. 390 Capital Outlay		7,762	7,762	
USD No. 390 Recreation		3,901	3,901	
USD No. 390 General		127,420	127,420	
USD No. 484 Recreation		3,686	3,686	

See accompanying notes to financial statements

Greenwood County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD No. 484 General		35,794	35,785	9
USD No. 484 Bond and Interest		29	29	
USD No. 484 Capital Outlay		9,833	9,833	
USD No. 484 Supplemental General		46,722	46,722	
USD No. 492 General		20,088	20,043	45
USD No. 484 Capital Outlay		4,018	4,018	
USD No. 484 Supplemental General		24,828	24,828	
USD No. 484 Bond and Interest		13,887	13,887	
Subtotal Schools	<u>1,507</u>	<u>2,934,589</u>	<u>2,935,001</u>	<u>1,095</u>
		0	0	
Cemeteries:		0	0	
Piedmont Cemetery	1	3,676	3,677	
Otter Creek Cemetery		2,612	2,612	
Virgil Cemetery	14	10,041	10,055	
Caley Cemetery		394	394	
Janesville Cemetery		2,803	2,803	
Subtotal Cemeteries	<u>15</u>	<u>19,526</u>	<u>19,541</u>	
		0	0	
Watershed Districts:		0	0	
Watershed No. 18 General	(157)	794	637	
Watershed No. 21 General	23	50,451	50,463	11
Watershed No. 24 General	326	39,708	39,603	431
Watershed No. 47 General		45	45	
Watershed No. 48 General		1,034	1,034	
Watershed No. 72 General		18,057	18,057	
Watershed No. 76 General		374	374	
Watershed No. 83 General	2	19,367	19,369	
Watershed No. 97 General		1,508	1,508	
Subtotal Watershed Districts	<u>194</u>	<u>131,338</u>	<u>131,090</u>	<u>442</u>
		0	0	
Regional Library:		0	0	
SEK Library General	18	53,853	53,871	
SEK Library Employee Benefits	1	3,343	3,344	
Subtotal Regional Library	<u>19</u>	<u>57,196</u>	<u>57,215</u>	
Total Subdivisions	<u>15,055</u>	<u>5,236,784</u>	<u>5,240,169</u>	<u>11,670</u>
		0	0	
State Funds:		0	0	
State Educational Building	54	59,083	59,137	
State Institutional Building	27	29,542	29,569	
		2	2	
Total State Funds	<u>81</u>	<u>88,627</u>	<u>88,708</u>	
		0	0	
Other Agency Funds:		0	0	
Payroll Clearing	10,706	1,566,750	1,564,989	12,467
Motor Vehicle Licenses	(200)	493,528	493,558	(230)
Driver License Fees	319	22,672	22,803	188
Game Licenses	19	0	0	19
Cereal Malt Beverage Licenses	175	225	175	225
Heritage Trust	233	2,789	2,783	239
Unclaimed Money		143	0	143

See accompanying notes to financial statements

Greenwood County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Stray Animal	1,609	0	0	1,609
Township/City Prepays	10,296	14,382	18,642	6,036
Clerk of Court Release	1,117	2,082	3,026	173
Sales Tax	15,963	191,809	201,580	6,192
Confiscated Cash Holding - Sheriff	1,565	1,580	1,580	1,565
State Election Fees		70	70	
Treasurer's Holding Account		614	614	
Neighborhood Revitalization		2,076	2,076	
Total Other Agency Funds	<u>41,802</u>	<u>2,298,720</u>	<u>2,311,896</u>	<u>28,626</u>
		0	0	
Distributable Funds:		0	0	
Current Tax	5,094,990	8,441,944	8,106,888	5,430,046
Delinquent Tax	53,199	233,511	177,864	108,846
Motor Vehicle Tax	229,787	1,002,321	1,003,848	228,260
Recreational Vehicle Tax	4,478	18,208	18,325	4,361
Countywide Sales Tax	47,397	616,318	615,356	48,359
Mineral Production Tax	1,221	5,770	6,991	
In Lieu of Tax		4,814	4,814	
Special City and County Highw		446,388	446,388	
Total Distributable Funds	<u>5,431,072</u>	<u>10,769,274</u>	<u>10,380,474</u>	<u>5,819,872</u>
		0	0	
Total Agency Funds	<u>5,488,010</u>	<u>18,393,405</u>	<u>18,021,247</u>	<u>5,860,168</u>

See accompanying notes to financial statements

County of Greenwood, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Temporary Notes:</u>										
Hamilton-Virgil Road	4.00%	3/24/2010	200,000	3/24/2013		200,000	50,000		150,000	5,436
<u>Capital Leases:</u>										
Rescue Truck (1/2 Int)	4.59%	1/1/2006	79,750	1/1/2010	16,651		16,651		0	765
New Holland Mower	5.10%	5/12/2008	92,271	12/31/2012	70,216		22,252		47,964	3,583
6 Motor Graders	4.86%	10/22/2007	249,534	10/20/2012	156,737		49,790		106,947	7,615
2 Ambulances	4.53%	11/8/2007	164,374	3/1/2011	113,504		55,496		58,008	5,137
Total Capital Leases			<u>585,929</u>		<u>357,108</u>	<u>0</u>	<u>144,189</u>		<u>212,919</u>	<u>17,100</u>
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					60,799			-11,559	49,240	
Sick Leave Maximum Potential Liability					<u>140,402</u>			<u>-10,208</u>	<u>130,194</u>	
Total Compensated Absences					<u>201,201</u>			<u>-21,767</u>	<u>179,434</u>	
<u>Landfill Closure and Post Closure Care:</u>										
Solid Waste Landfill					<u>219,214</u>			<u>-28,497</u>	<u>190,717</u>	
Total Long-Term Debt			<u><u>585,929</u></u>		<u><u>777,523</u></u>	<u><u>200,000</u></u>	<u><u>194,189</u></u>	<u><u>-50,264</u></u>	<u><u>733,070</u></u>	<u><u>22,536</u></u>

County of Greenwood, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 2 of 2

	Year			
	2011	2012	2013	Totals
Principal				
Temporary Notes:				
Hamilton-Virgil Road	50,000	50,000	50,000	150,000
Capital Leases				
Rescue Truck (1/2 Int)				-
New Holland Mower	23,387	24,577		47,964
6 Motor Graders	52,209	54,738		106,947
2 Ambulances	58,008			58,008
Total Capital Leases	133,604	79,315	-	212,919
Total Principal	133,604	79,315	-	212,919
Interest				
Temporary Notes:				
Hamilton-Virgil Road	2,071	4,000	2,000	
Capital Leases Interest				
Rescue Truck (1/2 Int)				-
New Holland Mower	2,447	1,258		3,705
6 Motor Graders	5,196	2,667		7,863
2 Ambulances	2,625			2,625
Total Capital Leases Interest	10,268	3,925	-	14,193
Total Interest	10,268	3,925	-	14,193
Total Principal and Interest	143,872	83,240	-	227,112

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Greenwood, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Greenwood, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds or trust funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The County did not amend any operating fund budgets during the fiscal year 2010.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Special Building Fund
Special Bridge Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

As of December 31, 2010, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 2,250,480	S&P AAAs/S1+

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investment is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has designated two sixty day peak depository periods.

At December 31, 2010, the carrying amount of the County's deposits was \$6,724,835 and the bank balance was \$7,016,635. Of the bank balance, \$1,478,896 was secured by federal depository insurance and \$5,537,739 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2010, the County had invested \$2,250,480 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

The County had also invested \$150,000 in its own temporary notes as of December 31, 2010. The County had issued these temporary to provide financing of the Hamilton-Virgil Road Project.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate set by statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 100% of the amount of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick pay. Policies prohibit payment for vacation in lieu of time off and require the cancellation of accumulated sick pay on the date of employment termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2010, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2010, is presented below:

Balance	Loans	Loans		Balance
<u>1-1-10</u>	<u>Advanced</u>	<u>Forgiven</u>	<u>Repayments</u>	<u>12-31-10</u>
\$ 50,780	9,100	9,433	7,535	42,912

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2010 was 6.54% for the period January 1 through December 31. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$126,630, \$121,624 and \$99,563 respectively, equal to the statutory required contributions for each year.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2010 was \$52,395,676. There was no outstanding debt at December 31, 2010. The resulting legal debt margin was \$ 1,571,870. This debt limit calculation does not include the valuation of motor vehicles.

Temporary Notes

Issued \$200,000 temporary notes during March 2010 to help finance the Hamilton-Virgil Road Project. The details of the temporary note indebtedness is detailed on Statement 5. The County Treasurer has purchased the temporary notes as part of her idle funds investments.

Capital Leases

The County is a party to four lease purchase agreements regarding six motor graders, two ambulances, a tractor-mower pair and one-half interest in a rescue vehicle. Total unpaid principal balance at December 31, 2010 was in the amount of \$212,919. Details of the leases are displayed in statement 5.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	County Building Reserve	\$ 81,205
Rural Fire District Fund	RFD Special Equipment Reserve Fund	25,000
General Fund	Special Equipment Reserve Fund	48,500
Economic Development Fund	Special Equipment Reserve Fund	4,500
General Fund	Special Noxious Weed Fund	5,000
Health Fund	Special Equipment Reserve Fund	15,000
Noxious Weed Fund	General Fund	43,880
Special Auto Fund	General Fund	5,832
Road and Bridge Fund	Special Machinery Fund	187,000
Road and Bridge Fund	Special Highway Fund	239,000

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

Note 5 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Closure and Postclosure Care Costs of Landfill

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining twenty-three years of the original thirty year period are in the amount of \$190,771. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$190,771 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2010 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of bonds, or both.

Note 7 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 5,580,997
Plus Non Budgeted Funds:	
Economic Development Loan	4,060
Special Equipment Reserve Fund	58,956
Special County Building Fund	19,911
Special Highway Fund	176,453
Special Machinery Fund	94,696
Special Rural Fire Equipment	
Special Auto Fund	64,301
Prosecuting Attorney Training Fund	1,818

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2010

Special Law Enforcement Trust Fund	4,600
Register of Deeds Technology Fund	7,100
Prosecuting Attorney Check Fees	362
Emergency Medical Service Grant	4,265
Section 18 Grant - KDOT	759,387
LEPP Grant	<u>7,351</u>
Total Expenditures per Statement 1	<u><u>6,784,257</u></u>

County of Greenwood, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	8,350,577
Add: Supplemental Tax Roll		7,887
Deduct: Taxes Abated		<u>(27,009)</u>
Tax Roll as Adjusted		<u><u>8,331,455</u></u>
 <u>County Treasurer's Accounting:</u>		
Total Taxes Distributed	8,105,125	
Uncollected:		
Personal Property	32,048	
Real Estate	<u>194,282</u>	
Total Uncollected		<u>8,331,455</u>
Net Tax Roll		<u><u>8,331,455</u></u>

County of Greenwood, Kansas
Marsha Ramsey, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 3)

Balance - January 1	\$	20
<u>Receipts:</u>		
Mortgage Registration Fees	38,344	
Recording Fees and Copies	19,730	
Heritage Trust Fees	2,719	
Technology Fees	<u>9,399</u>	
Total Receipts		70,192
<u>Disbursements:</u>		
To County Treasurer:		<u>70,192</u>
Balance - December 31		<u><u>20</u></u>
Composition of Cash:		
Cash on Hand		<u><u>20</u></u>

County of Greenwood, Kansas
Tami Evenson, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 2 of 3)

Balance - January 1	\$	56,814
<u>Receipts:</u>		
State Clerk Fees	74,417	
LETC Fees	12,487	
IDS	418	
Criminal Probation Fee	1,260	
Drivers License Reinstatement Fees	2,985	
Indigent Defense Fee	425	
Interest	86	
Fines, Penalties and Forfeitures	107,447	
Marriage License Fees	1,770	
KBI DNA Database Fee	1,295	
County Clerk Fees	2,015	
PATF Fees	1,641	
Juvenile Supervision Fee	123	
Attorney Fees - County	5,254	
Witness Fees		
Worthless Check Fees	541	
Diversion Fees	9,652	
Miscellaneous Fees	912	
Finger Print Fee		
Juvenile Diversion Fee		
Law Library Fees	8,044	
Attorney Fees - State	6,942	
KBI Lab Fees	5,529	
Bonds	5,585	
Restitution	17,061	
Unapplied Receipts	34,604	
Judgments	106,099	
County Forfeiture		
IDS Forfeiture		
Unclaimed Property		
State Forfeiture		
Judicial Branch Surcharge Fees	20,338	
Other		
Total Receipts		426,930
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	74,417	
LETC Fees	12,487	
IDS	418	
Criminal Probation Fee	1,260	
Drivers License Reinstatement Fees	2,985	
Indigent Defense Fees	425	
Interest	95	
Fines, Penalties and Forfeitures	107,447	
Marriage License Fees	1,770	
KBI DNA Database Fee	1,295	
Attorney Fees	6,942	
State Forfeiture		
Judicial Branch Surcharge Fees	20,338	
To County Treasurer:		
County Clerk Fees	2,015	
PATF Fees	1,641	
Juvenile Supervision Fee	123	
Attorney Fees	5,254	
Witness Fee		
Worthless Check Fees	541	
Diversion Fees	9,651	
Miscellaneous Fees	912	
Finger Print Fee		
Juvenile Diversion Fee		
County Forfeiture		
County Attorney Check Fees		
To Others:		
Law Library Fees	8,044	
KBI Lab Fees	5,529	
Bonds	8,421	
Restitution	17,081	
Unapplied Receipts	34,708	
Judgments	113,982	
IDS Forfeiture		
Other		
Total Disbursements		437,781
Balance - December 31		45,963
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Emprise Bank, Eureka, Kansas	45,913	45,963

County of Greenwood, Kansas
Mark Kenneson, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 3)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants		
Jail Keep	900	
City Contracts	264,083	
VIN Fees	2,450	
Inmate Phone	1,936	
Reimbursed Expense	854	
Sheriff Fees	4,412	
Sheriff Sales and Other Collections for Court	905	
Other		
Total Receipts		275,540
<u>Disbursements:</u>		
To County Treasurer	274,390	
To Highway Patrol - VIN Fees	245	
To Others	905	
Total Disbursements		275,540
Balance - December 31		0

S & B

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of County Commissioners
Greenwood County, Kansas

We have audited the statutory basis financial statements of Greenwood County as of and for the year ended December 31, 2010, and have issued our report thereon dated August 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Greenwood County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Greenwood County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying *schedule of findings and responses* (findings: 10-1, 10-2, 10-3, 10-4 and 10-5) that we consider to be material weaknesses in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenwood County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Greenwood County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Greenwood County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the county commissioners, others within the county, and state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

August 22, 2011

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of County Commissioners
Greenwood County, Kansas

Compliance

We have audited the compliance of Greenwood County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Greenwood County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Greenwood County's management. Our responsibility is to express an opinion on Greenwood County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greenwood County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of Greenwood County's compliance with those requirements.

In our opinion, Greenwood County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The management of Greenwood County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Greenwood County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A *control deficiency* in an county's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the county's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of

compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the county's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the county's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Greenwood County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Greenwood County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the governing body, others within the county, and state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

August 22, 2011

Greenwood County, Kansas
SCHEDULE OF FINDINGS AND RESPONSES
Year ended December 31, 2010

Questioned
Costs

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

- | | |
|---|-------------|
| 1. Type of auditor's financial statement report issued: | Unqualified |
| 2. Internal Control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified not considered to be material weakness? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

- | | | | | | |
|---|-----------------------------------|--------------------------------|--------|-----------------------------------|--|
| 4. Internal Control over major programs: | | | | | |
| Material weakness identified? | No | | | | |
| Significant Deficiency identified not considered to be material weakness? | No | | | | |
| 5. Type of auditor's report issued on compliance for major programs: | Unqualified | | | | |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No | | | | |
| 7. Identification of major programs: | | | | | |
| <table border="0" style="width: 100%;"><tr><td style="width: 40%;"><u>CFDA No.</u></td><td style="width: 60%;"><u>Name of Federal Program</u></td></tr><tr><td>20.205</td><td>Highway Planning and Construction</td></tr></table> | <u>CFDA No.</u> | <u>Name of Federal Program</u> | 20.205 | Highway Planning and Construction | |
| <u>CFDA No.</u> | <u>Name of Federal Program</u> | | | | |
| 20.205 | Highway Planning and Construction | | | | |
| 8. The threshold for determining type A and type B programs: | \$300,000 | | | | |
| 9. Greenwood County, Ks was determined to be a high risk auditee. | | | | | |

Section II – FINANCIAL STATEMENT FINDINGS

FINDING 10-1 Revenue Classification

Condition

Revenues were understated \$350,000 and expenditures were understated \$350,000.

Cause

Material revenue items were posted to expenditure accounts rather than revenue accounts.

Effect

Both revenue and expenditures were understated in the following funds and amounts:

Special Highway Fund	\$ 200,000
County Building Fund	150,000

Recommendation

Receipts of material amounts should be reviewed by supervisory personnel to insure that account classification is proper.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-2 Payroll Liability

Condition

Expenditures and Payroll Payables were understated \$117,378.

Cause

Year end payroll liability was not recorded and recognized.

Effect

Both expenditures and liabilities were understated in the following funds and amounts:

General Fund	\$ 66,764
Road and Bridge Fund	18,997
Ambulance Fund	12,295
Appraiser's Cost	8,200
Health Fund	7,024
3 Other funds totaling	4,098

Recommendation

Year end payroll liabilities should be recorded to properly recognize current fiscal year expenditures and liabilities.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-3 Understatement of Cash and Accounts Payable balances

Condition

Cash and accounts payable balances across all funds were both understated \$204,637.

Cause

Software module that remedies this circumstance has not been installed.

Effect

Both cash and liabilities were understated in the following funds and amounts:

General Fund	\$ 92,699
Road and Bridge Fund	12,150
Ambulance Fund	4,845
Appraiser's Cost	1,306
Health Fund	1,203
Election Fund	5,544
Rural Fire District	23,091
Special Equipment Reserve	19,800
Payroll Clearing	37,610
Other funds totaling	2,291

Recommendation

Purchase and install the software module necessary to remedy this circumstance.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-4 Residual Equity Transfer not Recognized

Condition

Residual Equity accounts were understated \$ 43,880

Cause

Residual equity transfer-in and residual equity transfer-out were both posted to fund balance accounts.

Effect

General Fund	
Residual Equity Transfer-In understated	\$ 43,880
Noxious Weed Fund	
Residual Equity Transfer-Out understated	43,880

Recommendation

Refrain from posting current year transactions to fund balance accounts.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-5 Year-end Operating Transfers exceeded statutory limits

Condition

Year-end operating transfers exceeded statutory limits \$ 68,795

Cause

Year -end payroll accruals had not been posted.

Effect

General Fund

Transfer in excess of budget authority \$ 68,795

Recommendation

Post year-end payroll accruals prior to determining operating transfer amounts.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

County of Greenwood, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Interior Federal Reservoirs	15.226	<u>45,184</u>
Department of Agriculture Passed through State Department of Health and Environment Women, Infants and Children	10.557	<u>10,286</u>
Department of Transportation Passed through State Department of Transportation Highway Planning and Construction	20.205	<u>858,264 (1)</u>
Department of Health and Human Services Passed through State Department of Health and Environment Bio-terrorism	93.069	30,912
Immunization	93.268	336
MCH-Block	93.994	<u>793</u>
Total U.S. Department of Health and Human Services		<u>32,041</u>
Department of Homeland Security Passed through the Kansas Adjutant General's Office Public Assistance Program	97.036	<u>80,837</u>
Department of Housing and Urban Development Passed through Kansas Department of Commerce Community Development Block Grant	14.228	<u>80,837</u>
Various minor grants		<u>10,898</u>
Total Expenditures of Federal Awards		<u><u>1,037,510</u></u>

(1) Considered a major program.

(2) The County follows the statutory basis of accounting in preparing this schedule.

This method is consistent with the method used in the preparation of the County's financial statements.